governed by subpart I of part 148 of this chapter.

[T.D. 73–175, 38 FR 13369, May 21, 1973, as amended by T.D. 73–227, 38 FR 22548, Aug. 22, 1973; T.D. 78–102, 43 FR 14454, Apr. 6, 1978]

§ 145.40 Plant material imported for immediate exportation.

Plant material may be imported by mail free of duty for immediate exportation by mail subject to the following regulations, which have been approved by the Department of Agriculture and the Postal Service. This procedure shall not affect the movement of plant material in the internal mails through the United States:

- (a) Permit for entry. Each shipment shall be dispatched in the mails from abroad, accompanied by a yellow and green special mail tag bearing the serial number of the permit for entry for immediate exportation or immediate transportation and exportation, issued by the U.S. Department of Agriculture, and also by the postal form of Customs declaration.
- (b) Place of inspection. Upon arrival, the shipment shall be detained by or redispatched to the postmaster at Washington, DC, Brownsville, Tex., Hoboken, NJ, Honolulu, Hawaii, Laredo, Tex., Miami, Fla., San Francisco, Calif., San Juan, P.R., San Pedro, Calif., or Seattle, Wash., as may be appropriate, according to the address on the green and yellow tag, and there submitted to the Customs officer and the Federal quarantine inspector. The merchandise shall be accorded special handling only at these cities, and under no circumstances shall it be permitted to enter the commerce of the United States.
- (c) Special handling. After inspection by the Customs and quarantine officers, and with their approval, the addressee or his authorized agent shall repack and readdress the mail package under Customs supervision; endorse and sign on the package a waiver of the addressee's right to withdraw the mail article from the mails; affix to the mail article the necessary postage; and comply with any other mailing and export requirements, after which the package shall be delivered under Customs supervision to the postmaster for

exportation by mail in accordance with §145.71.

(d) Entry not required. It will not be necessary to issue a Customs mail entry nor to require a formal entry of the shipment.

[T.D. 73-175, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14455, Apr. 6, 1978]

§ 145.41 Other conditionally and unconditionally free merchandise.

Shipments of conditionally or unconditionally free merchandise not specifically treated elsewhere in this part may be passed free of duty and tax without issuing an entry, if the value is not over \$2,500 and the port director is satisfied that the merchandise is entitled to free entry.

[T.D. 73–135, 38 FR 13369, May 21, 1973, as amended by T.D. 85–123, 50 FR 29955, July 23, 1985; T.D. 89–82, 54 FR 36026, Aug. 31, 1989; T.D. 98–28, 63 FR 16417, Apr. 3, 1998; CBP Dec. 12–19, 77 FR 72721, Dec. 6, 2012]

§ 145.42 Proof for conditionally free merchandise.

The port director may, at his discretion, require appropriate proof of duty-free status before releasing conditionally free merchandise. This proof may be obtained by either of the following methods:

- (a) Retain shipment and request proof. The shipment may be retained by the port director while the necessary proof is requested from the addressee. If the requested proof is not received within 30 days, a mail entry shall be issued at the ordinary rate of duty which would apply if the merchandise were not conditionally free, and the mail entry shall be forwarded with the shipment for collection of duties.
- (b) Send shipment with form and entry. If the only proof required for free entry is a declaration signed by the addressee, the port director may issue a mail entry at the ordinary duty which would apply if the merchandise were not conditionally free. The shipment shall then be forwarded together with the mail entry, a copy of the appropriate declaration form, and instructions to the postmaster to deliver the shipment free of duty if the importer executes the declaration, and to collect the full duty shown on the mail entry